

Exhibit 1

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 71: EXHIBIT 1 - VALUED DERIVATIVE CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
1	ICCREA BANCA SPA ATTN: CA LEGAL DEPARTMENT AVV. CLAUDIO CALASCIBETTA VIA LUCREZIA ROMANA 41/47 ROMA, 00178 ITALY	17171	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$11,744,450.25*	Lehman Brothers Holdings Inc.	Unsecured	\$11,425,461.07
2	ICCREA BANCA SPA ATTN: CA LEGAL DEPARTMENT AVV. CLAUDIO CALASCIBETTA VIA LUCREZIA ROMANA 41/47 ROMA, 00178 ITALY	17172	09/18/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$11,744,450.25*	Lehman Brothers Special Financing Inc.	Unsecured	\$11,444,652.82
TOTAL						\$23,488,900.50	TOTAL		\$22,870,113.89

* - Indicates claim contains unliquidated and/or undetermined amounts